

**Casualties and Thefts**

- See separate instructions.  
► Attach to your tax return.

► Use a separate Form 4684 for each casualty or theft.

Identifying number

**SECTION A—Personal Use Property** (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

- 1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** \_\_\_\_\_  
 Property **B** \_\_\_\_\_  
 Property **C** \_\_\_\_\_  
 Property **D** \_\_\_\_\_

		Properties							
		A		B		C		D	
2	Cost or other basis of each property. . . . .								
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .								
<b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.									
4	Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.								
5	Fair market value <b>before</b> casualty or theft . . . . .								
6	Fair market value <b>after</b> casualty or theft. . . . .								
7	Subtract line 6 from line 5 . . . . .								
8	Enter the <b>smaller</b> of line 2 or line 7 . . . . .								
9	Subtract line 3 from line 8. If zero or less, enter -0- . . . . .								
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .								
11	Enter the <b>smaller</b> of line 10 or \$100. But if the loss arose in the Hurricane Katrina disaster area after August 24, 2005, and was caused by Hurricane Katrina, enter -0- . . . . .								
12	Subtract line 11 from line 10 . . . . .								
<b>Caution:</b> Use only one Form 4684 for lines 13 through 21.									
13	Add the amounts on line 12 of all Forms 4684 . . . . .								
14	Add the amounts on line 4 of all Forms 4684 . . . . .								
15	<ul style="list-style-type: none"> <li>• If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions).</li> <li>• If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16.</li> <li>• If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.</li> </ul>								
16	If line 14 is <b>less</b> than line 13, enter the difference . . . . .								
17	Add the amounts on line 12 of all Forms 4684 on which you entered -0- on line 11. . . . .								
18	Is line 17 less than line 16? <input type="checkbox"/> <b>No.</b> Stop. Enter the amount from line 16 on Schedule A (Form 1040), line 19. Estates and trusts, enter the amount from line 16 on the "Other deductions" line of your tax return. <input type="checkbox"/> <b>Yes.</b> Subtract line 17 from line 16.								
19	Enter 10% of your adjusted gross income from Form 1040, line 38. Estates and trusts, see instructions . . . . .								
20	Subtract line 19 from line 18. If zero or less, enter -0- . . . . .								
21	Add lines 17 and 20. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .								